

BLOOMFIELD PUBLIC LIBRARY

# ANNUAL REPORT

OF THE

TOWN COUNCIL OF  
THE TOWN OF  
BLOOMFIELD, N. J.



1954

# **ANNUAL REPORT**

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**TOWN COUNCIL OF  
THE TOWN OF  
BLOOMFIELD, N. J.**

**DONALD H. SCOTT  
MAYOR**

**First Ward  
JOSEPH V. RUSSOMAN  
ARTHUR L. SCHMIDT**

**Second Ward  
FRANCIS R. JEWKES, JR.  
HENRY A. MERKEL**

**Third Ward  
THOMAS M. SHERMAN  
GEORGE B. WELLE**

**1954**

**THE  
ANNUAL MESSAGE  
OF**

**MAYOR DONALD H. SCOTT  
TOWN OF BLOOMFIELD, N. J.**

**JANUARY 1, 1955**

The past year has been one of much activity in Bloomfield — I trust that objective reflection will indicate, too, that it has been a year of accomplishment and progress.

It has been said that "When contentment enters, Progress ceases." Oliver Wendell Holmes said, "I find the great thing in this world is not so much where we stand, as in what direction we are moving."

Many things are done, personal inconveniences suffered, and complex problems experienced, all in the name of Progress. During the past year we, in Bloomfield, have been beset with many problems and inconveniences for the sake of progress in the person of the Garden State Parkway. As of today, most of the construction on this facility has been completed over the five-mile stretch in our community. We can expect that many of these Parkway problems will continue into the year 1955.

In addition to problems imposed upon us as municipal officials, our citizens have suffered inconveniences and nuisances concomittant with a project of the size of the parkway being constructed through a relatively built-up area such as ours. No doubt we can look forward to fewer such inconveniences during the coming year.

Perhaps we shall look back upon 1954 as the "Year of the Parkway Construction," much the same as some refer to the "Blizzard of '88," or the "Year of the Big Flood."

Still remaining to be resolved are important questions



concerning the parkway in its relationship to our community:

For some years now, we have attempted through new legislation to impose upon the Highway Authority a payment-in-lieu-of-taxes for the loss of ratables and, therefore, loss of tax revenue resulting from the construction of the parkway in our community.

The question of the construction of a service area in the Brookdale section is in the courts and will be decided there. It has been necessary to refer this matter to the courts inasmuch as negotiations with the Highway Authority did not bring a satisfactory arrangement as far as Bloomfield is concerned.

The matter of adequate safety measures along the parkway has been referred to the Essex County Prosecutor, with the suggestion that it be referred to the Grand Jury for appropriate investigation and action.

When the Parkway is completed, it would seem advisable for us to revise our planning and zoning along certain areas of this new super highway for the most advantageous benefit to our community.

### IMPROVEMENTS

During the year of 1954 the safeguarding of the interests of our town in connection with the parkway construction has taken much of our time. However, as much as we have been preoccupied with parkway problems, fortunately we have made progress on matters of purely a local nature.

For many, many years we have been without adequate sewer facilities in the Hoover Avenue — Pleasant Avenue area. We can now report progress, that although the total contract for this project is not completed at this time, the storm drain consisting of 5,435 linear feet, and the sanitary sewer, consisting of 6,270 linear feet, are ready to be put into service.

Our citizens have been waiting for many, many years for a roadway parallel to Broad Street, to relieve the congestion on this thoroughfare. I am happy to report that the Canal Highway is almost complete from Belleville Avenue to James Street and that this will be completed and the roadway extended to Hoover and East Passaic Avenue during 1955. This will give us a limited access facility which

will take traffic from the area of Bloomfield Center and Belleville Avenue all the way to the North of our town, and vice versa, without the necessity of using Broad Street. Fortunately, this costly project is being constructed by Essex County, at no cost to Bloomfield.

Relief of a bad traffic bottle-neck at Broad, Liberty and Franklin Streets has been accomplished in the past year by a channelization project. This new arrangement is working most satisfactorily and was built at no cost to Bloomfield.

During 1954, approximately 8 acres of the Oakes Pond, adjacent to Foley Field, has been filled to an appropriate grade; in connection with this, the Third River will be dredged and straightened. This improvement, too, has been accomplished at no cost to our town and has greatly enhanced the value and usefulness of this property, which was bought in 1952 in contemplation of future town needs.

Negotiations have been and are underway for the elimination of a bottleneck in the Wigwam Brook which contributes considerably to flood conditions in that area. In connection with transferring park property to the Highway Authority, the Essex County Park Commission, in agreement with the Town of Bloomfield, is planning this project without cost to our town, except to the extent that we might have participated in the compensation made for this parcel.

During the past year, many new housing developments have been either started, completed, or are in process of development. At the present time, five new developments, with a total of 204 building lots, are in various stages of planning and, no doubt, will be started in 1955.

During 1954, several new streets have been added, all of which have been paved by private developers, according to town specifications. These new paved roadways add 7,878 linear feet to our existing paved streets. In addition to these, a large number of streets were patched, seal-coated and, in general, rehabilitated during the past year.

Our temporary veterans' housing buildings are being disposed of gradually. To date disposition has been made on 16 of these buildings and the others will follow suit early in 1955. It is to be remembered that these housing units were constructed for a 5-year period. The time limit on these structures was extended for two years, therefore, up to the time of disposition of the build-



ings, they were in existence over seven years and there is no doubt in my mind that they were most helpful to our veteran citizens. I feel that they have now outlived their need, usefulness and normal structural life. Disposition is yet to be made of the state-owned veterans' housing units. These units will be disposed of by the state, and it is expected that we shall be ready for such action early in 1955.

As of today, the major construction work of the parkway is completed. Use of service roads may be delayed unless weather permits their completion on schedule. This will return to use the several town streets now dead-ended that lead into these service roads. Where traffic creates a problem at the inter-section of these service roads and town streets, we have requested that the Highway Authority install traffic lights.

Approximately  $2\frac{1}{4}$  miles of town streets, including paved and paper streets, were vacated because of the needs of the parkway. At the same time, 2,305 miles of paved service roads have been, or are to be, constructed in connection with the parkway. In effect, these service roads of the parkway, although they shall be maintained by the Highway Authority, will serve as local roadways. In connection with the vacation of these certain streets, it has been necessary to eliminate some 8,375 linear feet of sanitary sewers and 8,870 feet of water mains. In order to rearrange our system, some 7,740 linear feet of sewer mains and 5,460 feet of water mains were newly constructed by the Highway Authority.

With the construction of the parkway and the Canal Highway, most of the Morris Canal area throughout the length of the town has been eliminated. Drainage, weed, and rat problems have been eliminated to the same degree.

With the construction of the parkway, it was necessary to demolish and eliminate the Erie Railroad Walnut Street Station. It is planned that a new and modern station will be built in the area of Orchard and Rowe Streets, providing adequate parking facilities on the opposite side of the tracks between Orchard and Smith Streets. In connection with this new station, the old Orchard Street Station will be demolished. The plans of this new facility have been studied and approved by the Planning Board and the Town Council. It is expected that this project should be completed during 1955.

### **BUILDING**

During the past year, 130 additional dwelling units have

been constructed. Along with this, 14 other houses have been moved to new foundations, while we have lost 53 dwelling units through demolitions for parkway purposes.

I am pleased to point out that four of our larger commercial and industrial firms have made major additions and alterations to their business and industrial plants. This is a sign of progress and confidence in our community and will be most helpful in the financial picture for the ensuing years.

### **SCHOOLS**

We have continued to make progress in the improvement of our schools physical plant as well as the program of the school system. During the past year, the auditorium-gymnasium and classroom addition to Demarest School has been completed and is in use.

Also completed was the long-needed field house facility at Foley Field.

There has been completed a school plant survey by the Institute of Field Studies of Columbia University. This survey is entitled "School Plant Needs of Bloomfield, New Jersey" and will recommend all the changes that should be made and those steps to be taken to improve and rehabilitate our present school buildings. This should provide a well-devised program for improving and maintaining our School plant, coupled with a financing plan the impact of which will not be too seriously felt in any one tax year.

### **RECREATION**

Contracts have been let for the construction of field houses at Vassar, Floyd and Milbank playgrounds. The plans call for sound, utilitarian, yet inexpensive, construction. These field houses should be available for use at these playgrounds by the time the playground season starts.

This is another of the improvements we have made in recent years in connection with our recreation program.

### **CIVIL DEFENSE**

Civil Defense continues to be an active part of our municipal affairs. During the past year much progress has been made in the program despite an expected apathetic attitude among many of our citizens. Additional volunteers have



been recruited and a program of education through speakers, films, and literature has been enlarged. Facilities have been expanded, providing completely equipped welfare stations and communication facilities in eight of our schools.

There has been purchased a rescue truck under the Federal Matching Fund Program and plans are now underway to provide specialized training in rescue work.

During the year of 1954, 7,400 volunteer hours have been given for service and training in Civil Defense. This includes service during hurricane Hazel, at large fires, traffic police duty and special duty at football games and other special occasions. We, of Bloomfield, can be proud of our Civil Defense Organization and be thankful for the services being rendered and the protection this group is prepared to provide in time of enemy attack or peace-time disaster.

### **FIRE-FIGHTING EQUIPMENT**

In keeping with our policy of maintaining safe, efficient, up-to-date fire-fighting apparatus, the 59-foot aerial truck bought in 1931 was modernized during 1954. A new tractor was purchased and the trailer was rehabilitated, refurbished, and provided with a new 75-foot aerial extension ladder. This arrangement provides us with a modern aerial truck at considerably less than a new piece of such apparatus would cost, while it enjoys the same performance guarantee.

### **PARKING**

We are making gradual progress in the establishment of off-street parking areas pursuant to the recommendations of our off-street parking fact-finding group.

The annex car park across from the Municipal Building has been most successful in that it has experienced a high percentage of occupancy. We have negotiated and are now prepared to enter into a contract for the acquisition of the main parcel of property necessary for the establishment of an off-street parking area on Conger Street. This will give us off-street parking immediately adjacent to the main business center, with shopper access to Conger Street, Bloomfield Avenue and Glenwood Avenue.

Early in our negotiations with the Highway Authority, we put in a bid for the use of the area under the parkway viaduct, between Bloomfield Avenue and Franklin Street

for off-street parking purposes. Further negotiation will be entered into as this area nears completion.

I feel that we are making reasonable progress in the field of off-street parking and should continue a similar pace in establishing parking areas.

### **WATER**

The water problem in this metropolitan area continues to be acute and, therefore, new water storage reservoir areas must be provided in the not-too-distant future in order that this relatively inexpensive, but most valuable, need can be met adequately in the future. To date it has not been necessary to impose other than voluntary restrictions upon the use of water. However, unless we are successful in enlarging our supply still further than we have recently, it may be necessary in the future to impose mandatory restrictions. It is my feeling that a commodity so dear as water, should be made available to our people without restrictions if at all possible and, therefore, we in Bloomfield should maintain an active interest in the potential Round Valley Reservoir project.

During 1955 our 15-year agreement with the City of Newark for the exchange of water will expire and it will become necessary to renegotiate this contract. This contractual arrangement avoids the necessity of the installation of heavy pumping equipment for our water supply.

Presently a Pitometer survey is being made of our water distribution system for the purpose of locating waste from underground water main leaks and to provide for us a report on the general condition of our entire water system. This, too, will assist us in establishing any damage to our water system that may have been occasioned by the construction of the Parkway through Bloomfield.

### **STORM DRAINAGE**

Storm water drainage continues to be a large and complex problem and, undoubtedly, it will take many years to solve and correct all of these problems throughout the area of our town.

We are, and have been, making considerable progress in alleviating some of these conditions and shall continue to work in order to resolve this difficult problem.



Our agreement with the Essex County Park Commission, which was negotiated during 1954, will help considerably in eliminating some of these conditions when the Essex County Park Commission carries out its end of the bargain.

At the present time, the governing body is considering recommendations of our sewer consultants in connection with a drainage problem in the Winsor Place-Washington Street storm water area. In connection with the Ampere drainage area, a preliminary plan has been presented to us by our consultants.

A one-family housing development, now being planned for the area of Johnson Avenue and Broad Street, will provide a potential solution to a long-standing drainage problem in this area.

### **COMMUNITY CENTER**

I have continually urged the replacement of our present Community House with a modern civic center to accommodate our many civic activities. We have recently authorized the obtaining of competitive architectural sketches and ideas for the purpose of engaging an architect to draw plans for a building at a cost not to exceed \$250,000.00. This structure would be situated on the present site of the Community House.

### **MAINTENANCE BUILDING**

During 1954 the town acquired a parcel of property on Race Street contiguous to the Municipal Building property. As these properties become available, it is our plan to acquire them. Temporarily this will give access to the municipal building area from Race Street as well as from Bloomfield Avenue and Franklin Street.

It has been my recommendation that, when future expansion of municipal building facilities is justified, there be constructed a one-story garage building to the rear of the present Municipal Building and facing upon Race Street. This garage building would replace the present maintenance headquarters on Llewellyn Avenue, which building is old and costly to maintain. Such a move would provide a more central location where greater supervision could be exercised over the maintenance functions. This building could also garage vehicles used in the operation of our police and other departments. Any additional office space that might be

necessary for future operations could be provided by a partial second floor added to this garage building at any future time when the need arises. This arrangement would consolidate the Town's operations and would provide for potential office space for future needs.

### **CHARTER STUDY**

I have continually urged that a study be made of our present form of government as compared to forms made available in recent years under the Faulkner Act.

In the past year, the Town Council authorized the question of such a study to go on referendum. Our citizens voted to have the study conducted, and at the same time elected five charter commissioners. This commission is presently busily engaged in studying our present form, with a purpose of looking for ways in which it might be improved.

I would like to commend the Charter Commission for their industrious and conscientious approach to their appointed task. I trust that, when their study is complete, some benefit to the Town of Bloomfield may be derived from their efforts.

### **PERSONNEL ADMINISTRATION**

I am again urging that the Town Council take steps to place the question of the jurisdiction of the police and fire salaries in the hands of the governing body for the same reasons that I have outlined on so many occasions in the past.

I also again urge that the governing body consider engaging consultants for the purpose of making a survey concerning our personnel and salary administration so that we may be equipped with uniform personnel policies and an equitable wage program along with rules to govern this most difficult phase of our administration.

### **PLANNING**

For the last half of 1954, our Planning Board has been operating under the new planning statutes which gives this board considerably more authority and responsibility in the field of planning and developing for the future of our community.

Much of the time of this Board has been consumed in the



consideration of sub-divisions on which final decisions were made on 5 in the major class and 30 in the minor class.

A sub-committee of the Planning Board is preparing to make a study of the impact of the Garden State Parkway as it relates to planning and zoning.

The parkway areas are now well established and it is expected that soon the Planning Board will be making recommendations in connection with any desirable changes. In view of this, I feel that, as expeditiously as possible, the Town Council should consider and act upon any desirable changes in zoning occasioned by the advent of the completion of the Parkway through our town.

### FINANCE

It is most difficult at this time to predict what the tax picture for 1955 will be. However, it is to be noted that to date of the Parkway has removed in excess of \$1,100,000 from our assessment rolls and it is expected that this figure will be in the area of \$1,500,000 when all of the necessary properties have been taken by the Highway Authority. Also, it is expected that there will be a reduction of almost one million dollars in assessments as a result of the court action taken by industrial and commercial tax-payers in connection with assessments levied by the County Tax Board. In addition to this loss of ratables, it is expected that it will be necessary to make refunds to these commercial and industrial tax payers in an amount exceeding \$100,000 for taxes collected over the past three years as a result of the increased assessments levied by the County Tax Board over and above that which had been levied by our local assessor.

Normal development and improvements of existing buildings have brought an increase in ratables of approximately \$2,000,000 but, unfortunately, these new ratables have been offset by losses occasioned as herein before outlined, leaving a net increase in ratables over the prior year of approximately \$200,000.00

These financial blockbusters, and a mandate from the voting citizenry concerning salary increases, make it most difficult for the governing body to do much concerning the tax rate. In effect, it has been taken out of our hands.

However, I urge my colleagues on the governing body to join with me in exercising prudent economy wherever

possible, for the purpose of holding the tax rate within reasonable limits.

### CONCLUSION

In conclusion, I should like to express appreciation on behalf of our citizens for the good work that has been accomplished by our several commissions, boards, and committees made up of citizens who voluntarily contribute their time, energy and talents for the purpose of helping to guide our municipal administration.

I trust that in the coming year this governing body shall attack all municipal problems vigorously and conscientiously, with a demonstration of the desire to resolve our problems and administer our municipal affairs for the benefit of all of our citizens.

To you gentlemen, my colleagues on the Council, and to your families, a Very Happy New Year.

To our employees — and to the citizens of Bloomfield — may the coming year continue to be peaceful — full of contentment and full of God's rich blessings.

DONALD H. SCOTT, Mayor

Town of Bloomfield, N. J.

January 1, 1955

DHS:DMC



# COMPARATIVE BALANCE SHEET

## CURRENT ACCOUNT

	ASSETS	Balance Dec. 31, 1954	Balance Dec. 31, 1953	Increase or Decrease*
Cash — Treasurer .....		\$ 1,304,125.56	\$ 1,262,839.73	\$ 41,285.83
State Road Aid Allotments Receivables .....		80,570.95	69,747.82	10,823.13
Due from Payroll Account .....			230.28	230.28*
		1,384,696.51	1,332,817.83	51,878.68
Receivables With Offsetting Reserves:				
14 Cash — Collector's Change Fund .....		400.00	400.00	
Petty Cash — Board of Health .....		100.00	100.00	
Investments .....		415,000.00	415,000.00	
Taxes Receivable .....		533,276.91	517,201.55	16,075.36
Tax Title Liens .....		17,548.09	16,547.80	1,000.29
Property Acquired by Tax Title Liquidation .....		58,400.00	48,000.00	10,400.00
Revenue Accounts Receivable .....		6,913.89	7,255.95	342.06*
		1,031,638.89	1,004,505.30	27,133.59
Deferred Charges:				
Overexpenditure 1953 Appropriation .....			26,916.31	26,916.31*
Emergency Authorizations .....		3,150.00	48,138.90	44,988.90*
Expenditure Without Reserve .....		297.00		297.00
		3,447.00	75,055.21	71,608.21*
		\$ 2,419,782.40	\$ 2,412,378.34	\$ 7,404.06

# COMPARATIVE BALANCE SHEET—Continued

## CURRENT ACCOUNT—Continued

	LIABILITIES AND SURPLUS	Balance Dec. 31, 1954	Balance Dec. 31, 1953	Increase or Decrease*
Liabilities:				
Appropriation Reserves .....		\$ 241,320.89	\$ 148,668.61	\$ 92,652.28
Bonus Payable .....			55,775.20	55,775.20*
Accounts Payable .....		598.13	1,968.01	1,364.88*
Contracts Payable .....		1,471.40	1,471.40	
Deposits on Sale of Real Estate .....		200.00	1,250.00	1,050.00*
Prepaid Taxes Including Discount Allowed .....			\$1,302.29	
Less Discount Allowed on Such Prepaid Taxes .....			.13	
Prepaid Taxes Cash Liability .....		2,543.81	1,302.16	1,241.65
Prepaid Licenses .....		1,785.00	1,988.00	203.00*
Unallocated Cash .....		219.15	304.23	85.08*
Tax Overpayments .....		7,406.84	8,750.67	1,343.83*
Reserve for Road Construction or Reconstruction with State Aid .....		94,669.97	88,810.11	5,859.86
Insurance Claims .....		103.93	103.93	
Allocated Funds Fire Maintenance Building .....		824.00	824.00	
		351,143.12	311,216.32	39,926.80
Reserve for Receivables .....		1,031,638.89	1,004,505.30	27,133.59
Surplus Revenue .....		1,037,000.39	1,096,656.72	59,656.33*
		2,068,639.28	2,101,162.02	32,522.74*
		\$ 2,419,782.40	\$ 2,412,378.34	\$ 7,404.06



## COMPARATIVE BALANCE SHEET

## TRUST ACCOUNT

ASSETS	Balance Dec. 31, 1954	Balance Dec. 31, 1953	Increase or Decrease*
Assessment Account:			
Cash .....	\$ 35,269.91	\$ 9,874.71	\$ 25,395.20
Assessment Receivable .....	89,826.27	56,124.20	33,702.07
Assessment Liens .....	2,806.03	2,265.13	540.90
Assessment Liens Interest and Costs .....	24.81	24.81	
	127,927.02	68,288.85	59,638.17
Dog License Fund:			
Cash .....	5,669.03	5,498.21	170.82
Special Trust Account .....	8,300.00	8,300.00	
	\$ 141,896.05	\$ 82,087.06	\$ 59,808.99

## LIABILITIES AND SURPLUS

Assessment Account:			
Bond Anticipation Notes .....	\$ 55,108.94	\$ 8,498.98	\$ 46,609.96
Due Capital Account .....	22,770.66		22,770.66
Due Water Operating Account .....	132.26		132.26
Reserve for Assessment Receivables .....	45,019.02	45,559.92	540.90*
Reserve for Assessment Liens .....	2,806.03	2,265.13	540.90
Reserve for Assessment Lien-Interest and Costs .....	24.81	24.81	
Trust Surplus .....	2,065.30	11,940.01	9,874.71*
	127,927.02	68,288.85	59,638.17
Dog License Fund:			
Reserve for Dog Fund Expenditures .....	5,669.03	5,298.21	370.82
Bonus Payable .....		200.00	200.00*
	5,669.03	5,498.21	170.82
Reserve for Special Trust Fund .....	8,300.00	8,300.00	
	\$ 141,896.05	\$ 82,087.06	\$ 59,808.99

## COMPARATIVE BALANCE SHEET

## CAPITAL ACCOUNT

ASSETS	Balance Dec. 31, 1954	Balance Dec. 31, 1953	Increase or Decrease*
General Capital:			
Cash .....	\$ 153,029.15	\$ 35,484.86	\$117,544.29
Accounts Receivable State of New Jersey .....	1,038.29	1,038.29	
Deferred Charges to Future Taxation — Bonded	3,941,000.00	3,744,000.00	197,000.00
Not Bonded .....	808,605.43	1,096,263.09	287,657.66*
Due from Trust Account .....	22,770.66		22,770.66
	4,926,443.53	4,876,786.24	49,657.29
Emergency Housing Capital:			
Cash .....	12,841.82	12,841.82	
Fixed Capital .....	109,370.55	171,182.97	61,812.42*
Fixed Capital Authorized and Uncompleted .....	12,841.82	12,841.82	
	135,054.19	196,866.61	61,812.42*
	\$ 5,061,497.72	\$ 5,073,652.85	\$ 12,155.13*



## COMPARATIVE BALANCE SHEET—Continued

## CAPITAL ACCOUNT—Continued

LIABILITIES AND SURPLUS	Balance Dec. 31, 1954	Balance Dec. 31, 1953	Increase or Decrease*
General Capital:			
Serial Bonds — School .....	\$ 2,521,000.00	\$ 2,355,000.00	\$166,000.00
Serial Bonds — General .....	1,420,000.00	1,389,000.00	31,000.00
Bond Anticipation Notes .....	450,000.00	142,000.00	308,000.00
School Promissory Notes .....		50,000.00	50,000.00*
Improvement Authorizations — Permanently Funded	24,611.92	39,570.46	14,958.54*
Not Permanently Funded .....	384,863.39	807,128.78	422,265.39*
Capital Improvement Fund .....	58,434.95	31,116.91	27,318.04
Accounts Payable .....	110.14	110.14	
Retained Percentage on Contracts .....	5,109.57	12,514.61	7,405.04*
Reserve for Accounts Receivable .....	1,038.29	1,038.29	
Capital Surplus .....	61,275.27	49,307.05	11,968.22
	4,926,443.53	4,876,786.24	49,657.29
Emergency Housing Capital:			
Improvement Authorizations — Permanently Funded .....	12,841.82	12,841.82	
Reserve for Amortization .....	122,212.37	184,024.79	61,812.42*
	135,054.19	196,866.61	61,812.42*
	\$ 5,061,497.72	\$ 5,073,652.85	\$ 12,155.13*

There were bonds and notes authorized but not issued Dec. 31, 1954 of \$267,820.16. See Exhibit "C-17" for analysis.

There were school bonds and promissory notes authorized but not issued Dec. 31, 1954 of \$101,696.00. See Exhibit "C-18" for analysis.

There was Emergency Housing fixed Capital State of New Jersey on Dec. 31, 1954 of \$525,982.71. See Exhibit "C-14" for analysis.

## COMPARATIVE BALANCE SHEET

## WATER UTILITY ACCOUNT

ASSETS	Balance Dec. 31, 1954	Balance Dec. 31, 1953	Increase or Decrease*
Operating Section:			
Cash .....	\$ 429,040.20	\$ 411,654.85	\$ 17,385.35
Cash—Water Clerk's Change Fund .....	200.00	200.00	
Investments .....	100,000.00	100,000.00	
Consumers Accounts Receivable .....	46,759.68	46,190.74	568.94
Water Assessments Receivable .....	142.64	343.86	201.22*
Water Assessment Liens .....	108.22	108.22	
Accounts Receivable — Fire Hydrant Damage .....	310.71	310.71	
Accounts Receivable — House Service Connection .....	1,344.70	466.40	878.30
Inventory .....	48,847.34	48,847.34	
Water Rents Receivable — Veterans Housing .....	33.00	33.00	
Due from Trust Account .....	132.26		132.26
Due from Payroll Account .....	2.00		2.00
Deferred Charges:			
Overexpenditure 1953 Appropriation .....		2,003.43	2,003.43*
Emergency Authorization .....		18,500.00	18,500.00*
	626,920.75	628,658.55	1,737.80*
Capital Section:			
Cash .....	121,239.25	21,714.87	99,524.38
Fixed Capital .....	2,344,285.28	2,344,285.28	
Fixed Capital Authorized and Uncompleted .....	293,950.00	290,900.00	3,050.00
Due from Water Operating Account .....		18,500.00	18,500.00*
	2,759,474.53	2,675,400.15	84,074.38
	\$ 3,386,395.28	\$ 3,304,058.70	\$ 82,336.58



## COMPARATIVE BALANCE SHEET—Continued

## WATER UTILITY ACCOUNT—Continued

LIABILITIES AND SURPLUS		Balance Dec. 31, 1954	Balance Dec. 31, 1953	Increase or Decrease*
Operating Section:				
Accounts Payable .....	\$	61,483.04	\$ 50,495.48	\$ 10,987.56
Bonus Payable .....			4,400.00	4,400.00*
Accrued Interest on Bonds .....		1,090.83	1,152.81	61.98*
Due Water Capital Account .....			18,500.00	18,500.00*
House Service Connection Overpayments .....			.50	.50*
Overpaid Water Rents .....			7.90	7.90*
Inventory Revolving Fund .....		44,749.58	44,749.58	
Unallocated Receipts—Water Clerk .....		39.64	36.81	2.83
Meter Deposits .....		900.00	750.00	150.00
Water Accounts Deposits .....		140.00	140.00	
House Connection Deposits .....		3,361.70	3,361.70	
Reserve for Consumers' Accounts Receivable .....		46,759.68	46,190.74	568.94
Reserve for Water Assessments Receivable .....		142.64	343.86	201.22*
Reserve for Water Assessment Liens .....		108.22	108.22	
Reserve for Accounts Receivable— Fire Hydrant Damages .....		310.71	310.71	
Reserve for Accounts Receivable — House Service Connections .....		1,344.70	466.40	878.30
Reserve for Change Fund—Water Clerk .....		200.00	200.00	
Reserve for Inventory .....		48,347.34	48,847.34	
Reserve for Prepaid Water Rents .....		61.98	119.91	57.93*
Reserve Due from Trust Account .....				
Reserve for Water Rents Receivable—Veterans Housing .....		132.26 33.00	33.00	132.26
Operating Surplus .....		417,215.43	408,443.59	8,771.84
		626,920.75	628,658.55	1,737.80*

## COMPARATIVE BALANCE SHEET—Continued

## WATER UTILITY ACCOUNT—Continued

LIABILITIES AND SURPLUS		Balance Dec. 31, 1954	Balance Dec. 31, 1953	Increase or Decrease*
Capital Section:				
Serial Bonds .....	\$	616,000.00	\$ 651,000.00	\$ 35,000.00*
Bond Anticipation Notes .....			30,000.00	30,000.00*
Improvement Authorizations: Permanently Funded .....		18,616.06	33,270.70	14,654.64*
Improvement Authorizations: Not Permanently Funded .....		23,544.34	23,544.34	
Water Capital Outlay .....		104,498.24	32,548.24	71,950.00
Water Capital Improvement Fund .....		26,911.81	1,911.81	25,000.00
Replacement and Extensions Reserves .....		3,165.73	3,165.73	
Retained Percentage on Contracts .....		3,223.56	4,494.54	1,270.98*
Deferred Reserve for Amortization .....		282,200.00	279,150.00	3,050.00
Reserve for Amortization .....		1,681,314.79	1,616,314.79	65,000.00
		2,759,474.53	2,675,400.15	84,074.38
	\$	3,386,395.28	\$ 3,304,058.70	\$ 82,336.58

There were bonds and notes authorized but not issued December 31, 1954, of \$58,720.49. See Exhibit "D-34" for analysis.



**COMPARATIVE BALANCE SHEET**  
**EMERGENCY RELIEF ACCOUNT**

	Balance Dec. 31, 1954	Balance Dec. 31, 1953	Increase or Decrease*
<b>ASSETS</b>			
Cash .....	\$ 58,931.27	\$ 61,215.16	\$ 2,283.89
<b>LIABILITIES</b>			
Reserve to Pay Emergency Relief .....	\$ 58,931.27	\$ 61,215.16	\$ 2,283.89*

**COMPARATIVE BALANCE SHEET**

**SPECIAL POOR ACCOUNT**

	Balance Dec. 31, 1954	Balance Dec. 31, 1953	Increase or Decrease*
<b>ASSETS</b>			
Cash .....	\$ 394.99	\$ 469.99	\$ 75.00*
Investments .....	\$ 3,000.00	\$ 3,000.00	
	\$ 3,394.99	\$ 3,469.99	\$ 75.00*
<b>LIABILITIES</b>			
Reserve for Special Poor Account .....	\$ 3,394.99	\$ 3,394.99	
Due Emergency Relief Account .....	\$ 3,394.99	75.00	\$ 75.00*
		\$ 3,469.99	\$ 75.00*



**COMPARATIVE BALANCE SHEET**  
**BOND AND INTEREST ACCOUNT**

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		Balance	Balance	Increase or
		Dec. 31, 1954	Dec. 31, 1953	Decrease*
ASSETS				
Cash .....		\$ 5,681.25	\$ 6,263.75	\$ 582.50*
LIABILITIES				
Interest Payable .....		\$ 1,681.25	\$ 2,263.75	\$ 582.50*
Bonds Payable .....		4,000.00	4,000.00	
		\$ 5,681.25	\$ 6,263.75	\$ 582.50*

**COMPARATIVE BALANCE SHEET**  
**PAYROLL ACCOUNT**

25

		Balance	Balance	Increase or
		Dec. 31, 1954	Dec. 31, 1953	Decrease*
ASSETS				
Cash .....		\$ 32,516.47	\$ 24,646.83	\$ 7,869.64
LIABILITIES				
Payroll Fund .....		\$ 32,516.47	\$ 24,646.83	\$ 7,869.64